

**2002 Test Package
For
e-file of California Individual
Income Tax Returns**

FTB Pub. 1436

State of California
Franchise Tax Board
www.ftb.ca.gov

Table of Contents

Section 1	Introduction.....	4
1.1	Welcome.....	4
1.2	Where Can I Get More Information?	4
1.3	What's New for PATS Taxable Year 2002?.....	5
1.4	General Information	5
Section 2	PATS Procedures	6
2.1	Who Must Test?.....	6
2.2	Why Test?	6
2.3	Testing Protocol Communications.....	7
2.4	Testing for Software Developers	7
2.5	Testing for Transmitters and Direct EROs	8
Section 3	Finalizing PATS.....	9
3.1	Review of Participants Return File (PRF)	9
3.2	Using Your Own Test Cases.....	9
Section 4	PATS Test Cases.....	10
	Test Case # 1.....	11
	Test Case # 2.....	12
	Test Case # 3.....	13
	Test Case # 4.....	14
	Test Case # 5.....	15
	Test Case # 6.....	16
	Test Case # 7.....	17
	Test Case # 8.....	18
	Test Case # 9.....	19
	Test Case # 10.....	21
	Test Case # 11.....	22
	Test Case # 12.....	23
	Test Case # 13.....	24
	Test Case # 14.....	25
	Test Case # 15.....	26
	Test Case # 16.....	27
	Test Case # 17.....	28
	Test Case # 18.....	29
	Test Case # 19.....	30
	Test Case # 20.....	31

Section 1 Introduction

1.1 Welcome

Thank you for participating in California's Electronic Filing Program (e-file).

This publication provides you with the information you need to successfully complete Participants Acceptance Testing (PATs), including test cases, test procedures, and instructions for preparing test material for e-filing individual income tax returns.

We begin accepting test transmissions upon the release of this publication, generally December 10th of each year. We stop accepting test transmissions on April 30th of each year.

1.2 Where Can I Get More Information?

If you need assistance in formatting and transmitting your returns or have questions regarding the test cases, contact:

Michael Lopez, PATS Test Coordinator

Phone: (916) 845-3571
FAX: (916) 845-5340
Email: michael.lopez@ftb.ca.gov

Website: www.ftb.ca.gov/elecserv

e-file Help Desk (Monday through Friday, between the hours of 8 a.m. and 5 p.m.PST)

Phone: (916) 845-0353
FAX: (916) 845-0287
Email: e-file@ftb.ca.gov

If you have comments or suggestions regarding the e-file Program or this publication, send them to:

Sean McDaniel, e-file Coordinator, MS A-1
Franchise Tax Board
PO Box 1468
Sacramento CA 95812-1468

Phone: (916) 845-6180
FAX: (916) 845-5340
Email: sean.mcdaniel@ftb.ca.gov

We comply with the provisions of the Americans with Disabilities Act. Persons with hearing or speech impairments using TTY/TDD call (800) 822-6268.

1.3 What's New for PATS Taxable Year 2002?

New Requirement for PATS

To expedite PATS processing, each Software Developer is required to e-mail or fax a list of return, form, or schedule items (i.e. 540 2EZ, Form 3806, or Schedule P, etc.) and any specific e-file feature (i.e. EFW, decedent returns, or estimated tax payments, etc.) for each of your products that your software supports. You must submit this list to the PATS Coordinator before requesting review of your test cases. ***We will not review your test cases until we receive this list.***

Planned System Maintenance Schedule

For process year 2003, we are reserving Tuesday mornings from 7:00 a.m. – 8:00 a.m. PST for scheduled system maintenance. We plan to consolidate all non-critical maintenance activity into this window. If you receive a transmission error during this time, please try again after 8:00 a.m. PST. We will notify you via email whenever our system is down, or plans to be down, outside the normal maintenance window for longer than one hour.

1.4 General Information

The FTB follows the e-file Program requirements found in IRS Pubs. 1345, 1345A, and in IRS Revenue Procedure 2000-31, to the extent that they apply to FTB's e-file Program.

- You must comply with all the latest FTB publications, forms, and notices governing our California e-file Program.

Section 2 PATS Procedures

2.1 Who Must Test?

To participate in California's e-file Program, the following participants must meet all PATS requirements contained in this publication:

- Software Developers
- Transmitters
- Electronic Return Originators (EROs) who file directly to FTB

Note: Generally, if your software allows you to transmit returns directly to FTB, the software company will provide you with the PATS returns to submit to FTB.

You must complete PATS before you can transmit any "live" returns for the 2003 filing season (taxable year 2002). Once you successfully pass PATS, we will mail you your 2003 password.

2.2 Why Test?

The purpose of PATS is to ensure, prior to "live" processing, that:

- Software Developers and Transmitters send returns in the correct format and meet our e-file specifications.
- Transmitters can retrieve their acknowledgement files.
- There are no validation errors in the test scenarios.
- Required fields will post to our master file.
- Transmitters understand and are familiar with the mechanics of e-filing.

A Few Words of Caution:

- Transmitters must verify they have been accepted into FTB's program before transmitting "live" returns.
- Transmitters must not accept electronic returns until FTB assigns them a password for "live" processing.
- Transmitters must use their "live" password to transmit "live" returns to the FTB.
- Do not send "live" returns to our test environment. "Live returns received in the test environment are considered *not* filed.

Software Developers must inform their clients that they may use only the accepted version of software. Software Developers should not distribute their software until FTB notifies them of their acceptance.

2.3 Testing Protocol Communications

You can also use your FTB PATS test cases to test and debug any potential or existing problems with your communications protocol. Contact the PATS Coordinator if you encounter any problems you feel are related to our Communication system.

All e-file returns must be transmitted and accepted using asynchronous protocol; **we do not accept bisynchronous protocol.**

For more information on data communications protocol, see FTB. Pub. 1346, Sections 3 and 4.

2.4 Testing for Software Developers

The PATS process for Software Developers is as follows:

- ✓ Contact the e-file Help Desk at (916) 845-0353 for initial instructions, which will include the phone number and password to use for PATS. You must use the FTB assigned “test” password during testing
- ✓ e-mail or fax to the PATS Coordinator, a list of return, form, or schedule items and any specific e-file feature for each of your products that your software supports.
- ✓ Prepare the test returns using the applicable PATS Test Cases starting on page 11.
- ✓ Transmit the returns using asynchronous protocol. You may transmit as many test cases as necessary until you receive no error messages or rejects prior to requesting PATS acceptance review.
- ✓ Prior to PATS acceptance review, you **must** transmit the test returns in two separate same-day transmissions and test cases must be in ascending SSN order. Transmit the first ten test cases in the first transmission and the remaining ten test cases in the second transmission. If your returns are not transmitted in two separate same-day transmissions and/or in ascending SSN order; the review of your test cases for PATS acceptance will be delayed.
- ✓ Pick up all acknowledgment (ACK) files before requesting PATS acceptance review. *If testing for Internet Returns (previously DFP) and you provide the ACK for your customers, you will also need to pick up your ACK files.*
- ✓ Notify the PATS Coordinator that your test cases are ready for PATS acceptance review.
 - For standard e-file and Online returns, send the ETIN, Julian Date, and Sequence Number of the return file(s) you want reviewed for PATS Acceptance.
 - For Internet returns, send the ETIN, SSN, and Declaration Control Number (DCN) of the returns you want reviewed for PATS Acceptance.
- ✓ After the PATS Coordinator validates your test returns against our master file, we will:
 - Notify you if we find any problems or irregularities, to correct and resend your test cases, or
 - Notify you by mail with an acceptance letter and a password (under separate cover) once you successfully complete PATS.

2.5 Testing for Transmitters and Direct EROs

The PATS process for Transmitters and Direct EROs is as follows:

- ✓ Contact the e-file Help Desk at (916) 845-0353 for initial instructions, which will include the phone number and password to use for PATS. You must use the FTB assigned “test” password during testing.
- ✓ Prepare the test returns as instructed by your software company (test returns may be included with your software).
- ✓ Transmit the test returns following the instructions included with your software. As a transmitter using accepted software, you must complete an error-free communications test by transmitting five returns in two same-day transmissions (three returns in one transmission and two in the other).
- ✓ Notify the e-file Help Desk that your test cases are ready for PATS acceptance review.
- ✓ After we validate your test returns, we will send you an ACK file that indicates whether each return was accepted or rejected. You must pick up your ACK file in order to complete PATS. If we reject your returns due to formatting or transmission errors, contact your Software Developer. After you receive the corrected software, you must retransmit the affected returns.
- ✓ We will notify you by mail with an acknowledgement letter and a password (under separate cover) once you successfully complete PATS.

Section 3 Finalizing PATS

3.1 Review of Participants Return File (PRF)

Once you have transmitted the test cases, the PATS Test Coordinator will validate your transmission and if we find any problems or irregularities we will notify you. You will need to correct and resend your test cases. Upon successful completion, we'll send you a PATS acceptance email followed by a letter and password by mail, if applicable.

3.2 Using Your Own Test Cases

Since every conceivable condition is not represented in our test cases, you are welcome to test additional data of your own, **after** you have received PATS Acceptance. We welcome your suggestions for improving our test cases.

Note: Always use the test password and test SSN's assigned for your test cases.

Section 4 PATS Test Cases

California's PATS test package for taxable year 2002 consists of 20 test cases. California PATS test cases are **not** derived from the PATS test cases located in the Internal Revenue Service (IRS) Pub. 1436, *Test Package for Electronic Filers of Individual Income Tax Returns*. Software Developers must successfully complete all test cases that apply to the e-file features listed for each of your software products. Electronic Return Originators (EROs) who transmit their returns must successfully complete 5 test cases.

You will first need to prepare the IRS portion of the PATS return before attempting to complete the California portion. In an effort to better assist you, the completed federal portion (forms and schedules) of the PATS is attached to each test case in this publication.

PATS Test Case Information

The PATS test case information in this publication is divided into two parts:

- Federal Return
- State Differences

The Federal Return section pertains to the federal return portion of the California PATS test case.

The State Difference(s) section pertains to the state portion of the California PATS test case.

Do not apply federal instructions to the state portion of the PATS return or state instructions to the federal portion of the PATS return.

Test Case # 1

Transmit the following forms: *540 2EZ and W-2*

Federal Return:

Entity Information: John Smith
555 Main Street
Widgetsville, Ca 95741-0555

Filing Status: Single

Date of Death: 12/31/2002

Dependent (s): None

Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer (representative)
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712
PTIN / SSN: 501-11-5001
FEIN: 98-1234567

State Differences:

CSN: (Online and non-ERO Internet returns only)
• Taxpayer 5001

Non-Refundable Renter's Credit Claimed

Deceased Taxpayer Representative: Administrator

Direct Deposit:

- **Name Of Institution:** Widgetsville Credit Union
- **Routing Number:** 091000019
- **Account Number:** ABC-1234 Z
- **Type Of Account:** Checking

9292

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002 Interest Income
			Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$		

Form **1099-INT**

Cat. No. 14410K

Department of the Treasury - Internal Revenue Service

Do Not Cut or Separate Forms on This Page — Do Not Cut or Separate Forms on This Page

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008									
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$									
				3 Social security wages \$		4 Social security tax withheld \$									
				5 Medicare wages and tips \$		6 Medicare tax withheld \$									
				7 Social security tips \$		8 Allocated tips \$									
c Employer's name, address, and ZIP code				9 Advance EIC payment \$		10 Dependent care benefits \$									
				11 Nonqualified plans \$		12a See instructions for box 12 \$									
						12b \$									
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12c \$									
				14 Other		12d \$									
						12d \$									
e Employee's first name and initial Last name				15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
						16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
f Employee's address and ZIP code				15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
						16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration— Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

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Test Case # 2

Transmit the following forms: *540 2EZ and W-2*

Federal Return:

Entity Information: Mary Smith
1255 Mulberry Way
Widgetsville, Ca 95740-1255

Filing Status: Single

Dependent (s): Diane Smith
SSN: 601-00-5002
Age: 17 years
Daughter

Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712
FEIN: 98-1234567

State Differences:

CSN: (Online and non-ERO Internet returns only)
• Taxpayer 5002

Voluntary Contributions:
• Fund Name Asthma and Lung Research
• Contribution Amount \$2

Direct Deposit:
• **Name Of Institution:** Widget National Bank
• **Routing Number:** 121000248
• **Account Number:** 1234567 9
• **Type Of Account:** Savings

9292

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

Cat. No. 14410K

Department of the Treasury - Internal Revenue Service

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Form **W-2** **Wage and Tax Statement** (99) **2002** Department of the Treasury—Internal Revenue Service
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Test Case # 3

Transmit the following forms: *540 2EZ and W-2*

Federal Return:

Entity Information: Jason Smith
Janet SmithJones SP SSN: 401-00-5003
1234 Flower Ave
Widgetsville, Ca 95784-1234

Filing Status: Married Filing Joint

Claimed as a Dependent: Yes (Spouse)

Dependent (s): None

Reduced Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712
PTIN / SSN: 501-11-5001

State Differences:

CSN: (Online and non-ERO Internet returns only)

- **Taxpayer** 5003
- **Spouse** 4003

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

Cat. No. 14410K

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
						5 Medicare wages and tips \$		6 Medicare tax withheld \$			
								7 Social security tips \$		8 Allocated tips \$	
c Employer's name, address, and ZIP code				9 Advance EIC payment \$		10 Dependent care benefits \$					
				11 Nonqualified plans \$		12a See instructions for box 12 \$					
						12b \$					
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12c \$			
				14 Other		12d \$					
						12d \$					
e Employee's first name and initial Last name				f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
		\$		\$		\$		\$			

Form W-2 Wage and Tax Statement (99)

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Test Case # 4

Transmit the following forms: **540 2EZ and W-2**

Federal Return:

Entity Information: Jack Smith
Jill Smith
58 Magnolia Way
Widgetsville, Ca 95746-1254

Filing Status: Married Filing Joint

Dependent (s): Jessica Smith
SSN: 601-00-5004
Age: 16 years
Daughter

James Smith
SSN: 602-00-5004
Age: 14 years
Son

Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712
PTIN / SSN: P12345678
FEIN: 95-1234567

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5004
• **Spouse** 4004

Form Requested: "Request For Installment Agreement", Form 3567

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008			
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld			
				\$		\$			
c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld			
				\$		\$			
				5 Medicare wages and tips		6 Medicare tax withheld			
				\$		\$			
d Employee's social security number				7 Social security tips		8 Allocated tips			
				\$		\$			
e Employee's first name and initial		Last name		9 Advance EIC payment		10 Dependent care benefits			
				\$		\$			
				11 Nonqualified plans		12a See instructions for box 12			
				\$		\$			
				13 Statutory employee Retirement plan Third-party sick pay		12b			
				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		\$			
				14 Other		12c			
				\$		\$			
				12d		\$			
f Employee's address and ZIP code									
15 State	Employer's state ID number	16 State wages, tips, etc.	17 State income tax	18 Local wages, tips, etc.	19 Local income tax	20 Locality name			
		\$	\$	\$	\$				
		\$	\$	\$	\$				

Form W-2 Wage and Tax Statement (99)

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Test Case # 5

Transmit the following forms: *540 2EZ and W-2*

Federal Return:

Entity Information: Samuel Smith
8522 Rose Way
Widgetsville, Ca 95715-8522

Filing Status: Head of Household

Dependent (s): Michael Smith
SSN: 601-00-5005
Age: 18 years
Son

Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712

STATE DIFFERENCES:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5005

Unemployment Compensation Adjustment

8686



VOID



CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 2002 Form 1099-G
		\$	
		2 State or local income tax refunds, credits, or offsets	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld
		\$	\$
RECIPIENT'S name		5	6 Taxable grants
			\$
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
		\$	
City, state, and ZIP code			
Account number (optional)			

**Certain
Government
Payments**

Copy A
For
Internal Revenue
Service Center
File with Form 1096.
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2002 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

Cat. No. 14410K

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
								5 Medicare wages and tips \$		6 Medicare tax withheld \$	
				7 Social security tips \$		8 Allocated tips \$					
d Employee's social security number								9 Advance EIC payment \$		10 Dependent care benefits \$	
				e Employee's first name and initial Last name		11 Nonqualified plans \$		12a See instructions for box 12 \$			
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> 14 Other		12b \$									
		12c \$									
		12d \$									
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
		\$		\$		\$		\$			

Form **W-2** Wage and Tax Statement (99)

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Test Case # 6

Transmit the following forms: **540A and W-2**

Federal Return:

Entity Information: Edna Smith
7905 Mariposa Way
Widgetsville, Ca 95722-9645

Filing Status: Single

Claimed as a Dependent: Yes

Dependent (s): None

Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712
PTIN / SSN: P12345678
EIN: 95-1234567

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5006

Unemployment Compensation Adjustment

Direct Deposit:

- **Name Of Institution:** Widgetsville State Bank
- **Routing Number:** 010028580
- **Account Number:** QX774346573593889
- **Type Of Account:** Savings

Estimate Tax Payments Requested:	<u>Date</u>	<u>Amount</u>
	4/15/03	100
	6/15/03	100
	9/15/03	200
	1/15/04	200

8686



VOID



CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 2002 Form 1099-G
		\$	
		2 State or local income tax refunds, credits, or offsets	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld
		\$	\$
RECIPIENT'S name		5	6 Taxable grants
			\$
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
		\$	
City, state, and ZIP code			
Account number (optional)			

**Certain
Government
Payments**

Copy A
For
Internal Revenue
Service Center
File with Form 1096.
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2002 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008	
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$	
c Employer's name, address, and ZIP code				3 Social security wages \$		4 Social security tax withheld \$	
				5 Medicare wages and tips \$		6 Medicare tax withheld \$	
				7 Social security tips \$		8 Allocated tips \$	
				9 Advance EIC payment \$		10 Dependent care benefits \$	
d Employee's social security number				11 Nonqualified plans \$		12a See instructions for box 12 \$	
e Employee's first name and initial		Last name		13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b \$	
						12c \$	
						12d \$	
f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$	
						19 Local income tax \$	
						20 Locality name	

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration— Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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Test Case # 7

Transmit the following forms: **540A, W-2, and W-2G**

Federal Return:

Entity Information: Michael Smith
Rachael Smith (**Deceased**)
4311 Camellia Way
Widgetsville, Ca 95741-4311

Filing Status: Married Filing Joint

Date of Death: 11/21/2002

Dependent (s): Laura Smith
SSN: 601-00-5007
Age: 13 years
Daughter

Itemized Deductions

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712
PTIN / SSN: P12345678

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5007
• **Spouse** 4007

Taxpayer is active duty military stationed in California

Taxpayer is a resident of and domiciled in California

State Refund Adjustment

Deceased Taxpayer Representative: Spouse

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

2002

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see page A-2)	1		
	2 Enter amount from Form 1040, line 36 2			
	3 Multiply line 2 above by 7.5% (.075)	3		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid (See page A-2.)	5 State and local income taxes	5		
	6 Real estate taxes (see page A-2)	6		
	7 Personal property taxes.	7		
	8 Other taxes. List type and amount ►	8		
	9 Add lines 5 through 8		9	
Interest You Paid (See page A-3.)	10 Home mortgage interest and points reported to you on Form 1098	10		
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►	11		
	12 Points not reported to you on Form 1098. See page A-3 for special rules	12		
	13 Investment interest. Attach Form 4952 if required. (See page A-3.)	13		
	14 Add lines 10 through 13		14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15		
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16		
	17 Carryover from prior year	17		
	18 Add lines 15 through 17		18	
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)		19	
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ►	20		
	21 Tax preparation fees.	21		
	22 Other expenses—investment, safe deposit box, etc. List type and amount ►	22		
	23 Add lines 20 through 22	23		
	24 Enter amount from Form 1040, line 36 24	24		
	25 Multiply line 24 above by 2% (.02)	25		
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-		26	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ►		27	
Total Itemized Deductions	28 Is Form 1040, line 36, over \$137,300 (over \$68,650 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.		28	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2002

3232

☐ CORRECTED

OMB No. 1545-0238

2002**Form W-2G****Certain
Gambling
Winnings**

For Privacy Act and
Paperwork Reduction Act
Notice, see the **2002**
General Instructions for
Forms 1099, 1098, 5498,
and W-2G.

File with Form 1096.

Copy A
For Internal Revenue
Service Center

PAYER'S name Street address City, state, and ZIP code Federal identification number Telephone number	1 Gross winnings	2 Federal income tax withheld
	3 Type of wager	4 Date won : :
	5 Transaction	6 Race
	7 Winnings from identical wagers	8 Cashier
WINNER'S name Street address (including apt. no.) City, state, and ZIP code	9 Winner's taxpayer identification no.	10 Window
	11 First I.D.	12 Second I.D.
	13 State/Payer's state identification no.	14 State income tax withheld
Under penalties of perjury, I declare that, to the best of my knowledge and belief, the name, address, and taxpayer identification number that I have furnished correctly identify me as the recipient of this payment and any payments from identical wagers, and that no other person is entitled to any part of these payments. Signature ► Date ►		

Form **W-2G**

Cat. No. 10138V

Department of the Treasury - Internal Revenue Service

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld					
				\$		\$					
				3 Social security wages		4 Social security tax withheld					
				\$		\$					
c Employer's name, address, and ZIP code				5 Medicare wages and tips		6 Medicare tax withheld					
				\$		\$					
				7 Social security tips		8 Allocated tips					
				\$		\$					
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits					
				\$		\$					
e Employee's first name and initial		Last name		11 Nonqualified plans		12a See instructions for box 12					
				\$		\$					
				13 Statutory employee Retirement plan Third-party sick pay		12b					
				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		e e e \$					
				14 Other		12c					
						e e e \$					
f Employee's address and ZIP code						12d					
						e e e \$					
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
		\$		\$		\$		\$			
		\$		\$		\$		\$			

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration— Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 2002 Form 1099-G
		\$	
		2 State or local income tax refunds, credits, or offsets	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld
		\$	\$
RECIPIENT'S name		5	6 Taxable grants
			\$
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
		\$	
City, state, and ZIP code			
Account number (optional)			

**Certain
Government
Payments**

Copy A
For
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File with Form 1096.
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2002 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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Form

W-2

Wage and Tax Statement

(99)

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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Test Case # 8

Transmit the following forms: **540A and W-2**

Federal Return:

Entity Information: David Smith
454 California Ave
Widgetsville, Ca 95748-0454

Filing Status: Married Filing Separate
(Spouse Info: Jane Smith; **SSN:** 401-00-5008)

Dependent (s): Sally Smith
SSN: 601-00-5008
Age: 15 years
Daughter

Laurie Smith
SSN: 602-00-5008
Age: 17 years
Daughter

Standard Deductions

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712
EIN: 95-1234567

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5008

California Non-Tax Interest Adjustment

Direct Deposit:

- **Name Of Institution:** First Widget Bank
- **Routing Number:** 121000248
- **Account Number:** 958741-456
- **Type Of Account:** Checking

9292

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

Cat. No. 14410K

Department of the Treasury - Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld					
				\$		\$					
				c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld			
						\$		\$			
		5 Medicare wages and tips		6 Medicare tax withheld							
		\$		\$							
		7 Social security tips		8 Allocated tips							
\$		\$									
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits					
				\$		\$					
e Employee's first name and initial		Last name		11 Nonqualified plans		12a See instructions for box 12					
				\$		\$					
				13 Statutory employee Retirement plan Third-party sick pay		12b					
				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		\$					
				14 Other		12c					
						\$					
				12d		\$					
				\$							
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
\$		\$		\$		\$		\$		\$	
\$		\$		\$		\$		\$		\$	

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration— Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

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Test Case # 9

Transmit the following forms: **540A, W-2, and 3506**

Federal Return:

Entity Information: Heather Smith
8520 Daisy Way
Widgetsville, Ca 95748-5871

Filing Status: Head of Household

Dependent (s):

Ann Smith SSN: 601-00-5009 Age: 15 years Daughter	Alice Smith SSN: 602-00-5009 Age: 15 years Daughter
Joseph Smith SSN: 603-00-5009 Age: 5 years (DOB: 07/15/97) Son	

Standard Deductions

Child and Dependent Credit Claimed, Schedule 2

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5009

California Non-Tax Interest Adjustment

Unemployment Compensation Adjustment

Child and Dependent Care Expense Credit, Form 3506

Test Case # 9 Con't

Voluntary Contributions:

- **Fund Name** State Trust Fund for Prevention of Child Abuse
- **Contribution Amount** \$ 2
- **Fund Name** Ca Firefighter's Memorial
- **Contribution Amount** \$ 2
- **Fund Name** Emergency Food Assistance Program
- **Contribution Amount** \$ 2
- **Fund Name** Ca Peace Officer Memorial Foundation
- **Contribution Amount** \$ 2
- **Fund Name** Asthma and Lung Research Fund
- **Contribution Amount** \$ 4

Electronic Funds Withdrawal:

- **Name Of Institution:** Fifth Widget Bank
- **Routing Number:** 121000248
- **Account Number:** 98765432101234567
- **Type Of Account:** Checking
- **Debit Amount:** Total balance due
- **Date of Debit:** 04/15/2003

Schedule 2
(Form 1040A)

Department of the Treasury—Internal Revenue Service

Child and Dependent Care
Expenses for Form 1040A Filers (99) **2002**

OMB No. 1545-0085

Name(s) shown on Form 1040A

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the separate instructions.

• **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

Part I

Persons or organizations who provided the care

You **must** complete this part.

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)
				2500

(If you need more space, use the bottom of page 2.)

Did you receive dependent care benefits?	No	Complete only Part II below.
	Yes	Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. If you do, you must use Form 1040. See **Schedule H** and its instructions for details.

Part II

Credit for child and dependent care expenses

2 Information about your qualifying person(s) . If you have more than two qualifying persons, see the instructions.																																																	
(a) Qualifying person's name First Last	(b) Qualifying person's social security number																																																
3 Add the amounts in column (c) of line 2. Do not enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 26.																																																	
4 Enter your earned income .																																																	
5 If married filing a joint return, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4.																																																	
6 Enter the smallest of line 3, 4, or 5.																																																	
7 Enter the amount from Form 1040A, line 22.																																																	
8 Enter on line 8 the decimal amount shown below that applies to the amount on line 7.																																																	
<table border="0"> <tr> <td colspan="3">If line 7 is:</td> <td colspan="3">If line 7 is:</td> </tr> <tr> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> <td>Over</td> <td>But not over</td> <td>Decimal amount is</td> </tr> <tr> <td>\$0—10,000</td> <td></td> <td>.30</td> <td>\$20,000—22,000</td> <td></td> <td>.24</td> </tr> <tr> <td>10,000—12,000</td> <td></td> <td>.29</td> <td>22,000—24,000</td> <td></td> <td>.23</td> </tr> <tr> <td>12,000—14,000</td> <td></td> <td>.28</td> <td>24,000—26,000</td> <td></td> <td>.22</td> </tr> <tr> <td>14,000—16,000</td> <td></td> <td>.27</td> <td>26,000—28,000</td> <td></td> <td>.21</td> </tr> <tr> <td>16,000—18,000</td> <td></td> <td>.26</td> <td>28,000—No limit</td> <td></td> <td>.20</td> </tr> <tr> <td>18,000—20,000</td> <td></td> <td>.25</td> <td></td> <td></td> <td></td> </tr> </table>		If line 7 is:			If line 7 is:			Over	But not over	Decimal amount is	Over	But not over	Decimal amount is	\$0—10,000		.30	\$20,000—22,000		.24	10,000—12,000		.29	22,000—24,000		.23	12,000—14,000		.28	24,000—26,000		.22	14,000—16,000		.27	26,000—28,000		.21	16,000—18,000		.26	28,000—No limit		.20	18,000—20,000		.25			
If line 7 is:			If line 7 is:																																														
Over	But not over	Decimal amount is	Over	But not over	Decimal amount is																																												
\$0—10,000		.30	\$20,000—22,000		.24																																												
10,000—12,000		.29	22,000—24,000		.23																																												
12,000—14,000		.28	24,000—26,000		.22																																												
14,000—16,000		.27	26,000—28,000		.21																																												
16,000—18,000		.26	28,000—No limit		.20																																												
18,000—20,000		.25																																															
9 Multiply line 6 by the decimal amount on line 8. If you paid 2001 expenses in 2002, see the instructions.																																																	
10 Enter the amount from Form 1040A, line 28.																																																	
11 Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040A, line 29.																																																	

For Paperwork Reduction Act Notice, see Form 1040A instructions.

Cat. No. 107491

Schedule 2 (Form 1040A) 2002

9292

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

Cat. No. 14410K

Department of the Treasury - Internal Revenue Service

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 2002 Form 1099-G
		\$	
		2 State or local income tax refunds, credits, or offsets	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld
		\$	\$
RECIPIENT'S name		5	6 Taxable grants
			\$
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
		\$	
City, state, and ZIP code			
Account number (optional)			

**Certain
Government
Payments**

Copy A
For
Internal Revenue
Service Center
File with Form 1096.
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2002 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld					
				\$		\$					
				c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld			
						\$		\$			
		5 Medicare wages and tips		6 Medicare tax withheld							
		\$		\$							
		7 Social security tips		8 Allocated tips							
\$		\$									
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits					
				\$		\$					
e Employee's first name and initial		Last name		11 Nonqualified plans		12a See instructions for box 12					
				\$		\$					
				13 Statutory employee Retirement plan Third-party sick pay		12b					
				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		\$					
				14 Other		12c					
\$		\$									
f Employee's address and ZIP code				12d		\$					
				\$							
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
\$		\$		\$		\$		\$		\$	
\$		\$		\$		\$		\$		\$	

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration- Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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Test Case # 10

Transmit the following forms: **540A and W-2**

Federal Return:

Entity Information: Howard Smith
9500 Begonia Way
Widgetsville, Ca 95741-9500

Filing Status: Qualifying Widow (er) with Dependent
Year Spouse Died: 2000

Dependent (s):

Cora Smith SSN: 601-00-5010 Age: 18 years Daughter	June Smith SSN: 602-00-5010 Age: 16 years Daughter
Frank Smith SSN: 603-00-5010 Age: 13 years Son	Jesse Smith SSN: 604-00-5010 Age: 11 years Son

Itemized Deductions

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5010

California State Refund Adjustment

California Non-Tax Interest Adjustment

Withholding from a form other than W-2, W-2G, and 1099R

Excess State Disability Insurance Claimed

Transfer \$1,000 as an Estimate Payment to Tax Year 2003

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

2002

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.			
	1 Medical and dental expenses (see page A-2)	1		
	2 Enter amount from Form 1040, line 36 2			
	3 Multiply line 2 above by 7.5% (.075)	3		
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-		4	
Taxes You Paid (See page A-2.)	5 State and local income taxes	5		
	6 Real estate taxes (see page A-2)	6		
	7 Personal property taxes	7		
	8 Other taxes. List type and amount ►	8		
	9 Add lines 5 through 8		9	
Interest You Paid (See page A-3.)	10 Home mortgage interest and points reported to you on Form 1098	10		
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►	11		
	12 Points not reported to you on Form 1098. See page A-3 for special rules	12		
	13 Investment interest. Attach Form 4952 if required. (See page A-3.)	13		
	14 Add lines 10 through 13		14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15		
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16		
	17 Carryover from prior year	17		
	18 Add lines 15 through 17		18	
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)		19	
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ►	20		
	21 Tax preparation fees	21		
	22 Other expenses—investment, safe deposit box, etc. List type and amount ►	22		
	23 Add lines 20 through 22	23		
	24 Enter amount from Form 1040, line 36 24	24		
	25 Multiply line 24 above by 2% (.02)	25		
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-		26	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ►		27	
Total Itemized Deductions	28 Is Form 1040, line 36, over \$137,300 (over \$68,650 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.		28	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2002

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
						5 Medicare wages and tips \$		6 Medicare tax withheld \$			
								7 Social security tips \$		8 Allocated tips \$	
c Employer's name, address, and ZIP code				9 Advance EIC payment \$		10 Dependent care benefits \$					
				11 Nonqualified plans \$		12a See instructions for box 12 \$					
						12b \$					
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12c \$			
				14 Other		12d \$					
e Employee's first name and initial Last name				f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
		\$		\$		\$		\$			

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration- Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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9292

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002 Interest Income
			Form 1099-INT	
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$	
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$	
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession	
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$		

Form **1099-INT**

Cat. No. 14410K

Department of the Treasury - Internal Revenue Service

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8686



VOID



CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 2002 Form 1099-G
		\$	
		2 State or local income tax refunds, credits, or offsets	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld
		\$	\$
RECIPIENT'S name		5	6 Taxable grants
			\$
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
		\$	
City, state, and ZIP code			
Account number (optional)			

**Certain
Government
Payments**

Copy A
For
Internal Revenue
Service Center
File with Form 1096.
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2002 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld					
				\$		\$					
				c Employer's name, address, and ZIP code				3 Social security wages		4 Social security tax withheld	
								\$		\$	
5 Medicare wages and tips		6 Medicare tax withheld									
				\$		\$					
				7 Social security tips		8 Allocated tips					
				\$		\$					
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits					
				\$		\$					
e Employee's first name and initial		Last name		11 Nonqualified plans		12a See instructions for box 12					
				\$		\$					
				13 Statutory employee Retirement plan Third-party sick pay		12b					
				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		\$					
				14 Other		12c					
						\$					
						12d					
						\$					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
\$		\$		\$		\$		\$			
\$		\$		\$		\$		\$			

Form **W-2** Wage and Tax Statement (99)

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Department of the Treasury—Internal Revenue Service

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Test Case # 11

Transmit the following forms: *540, W-2, Schedule Ca, and Sch S*

Federal Return:

Entity Information:

Brian Smith
5585 Azusa Way
Widgetsville, Ca 95748-6985

Filing Status:

Single

Dependent (s):

Put dependent information in Statement Record

Joanne Smith
SSN: 601-00-5011
Age: 18 years
Daughter

Susan Smith
SSN: 602-00-5011
Age: 17 years
Daughter

John Smith
SSN: 603-00-5011
Age: 16 years
Son

Craig Smith
SSN: 604-00-5011
Age: 15 years
Son

Fred Smith
SSN: 605-00-5011
Age: 14 years
Son

Mark Smith
SSN: 606-00-5011
Age: 13 years
Son

Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712
PTIN / SSN: P12345678
EIN: 95-1234567

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5011

California State Refund Adjustment

Other State Tax Credit Claimed, Schedule S

8686



VOID



CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 2002 Form 1099-G
		\$	
		2 State or local income tax refunds, credits, or offsets	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld
		\$	\$
RECIPIENT'S name		5	6 Taxable grants
			\$
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
		\$	
City, state, and ZIP code			
Account number (optional)			

**Certain
Government
Payments**

Copy A
For
Internal Revenue
Service Center
File with Form 1096.
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2002 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008							
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld							
				\$		\$							
				c Employer's name, address, and ZIP code		3 Social security wages		4 Social security tax withheld					
						\$		\$					
		5 Medicare wages and tips		6 Medicare tax withheld									
		\$		\$									
		7 Social security tips		8 Allocated tips									
\$		\$											
d Employee's social security number				9 Advance EIC payment		10 Dependent care benefits							
				\$		\$							
e Employee's first name and initial		Last name		11 Nonqualified plans		12a See instructions for box 12							
				\$		\$							
				13 Statutory employee Retirement plan Third-party sick pay		12b							
				<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		\$							
				14 Other		12c							
\$		\$											
f Employee's address and ZIP code				12d		\$							
				\$									
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
\$		\$		\$		\$		\$		\$		\$	
\$		\$		\$		\$		\$		\$		\$	

Form W-2 Wage and Tax Statement (99)

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2002 Other State Tax Credit**S**

Attach to Form 540, Long Form 540NR, or Form 541.

Name(s) as shown on return

Your social security number

FEIN

Part I Double-Taxed Income (Read Specific Line Instructions for Part I before completing this part.)

(a) Income item(s) description	(b) Double-taxed income taxable by California \$	(c) Double-taxed income taxable by other state \$
1 Total double-taxed income	\$	\$

Part II Figure Your Other State Tax Credit (Read Specific Line Instructions for Part II before completing this part.)

2 California tax liability. See instructions	2	
3 Double-taxed income taxable by California. Enter the amount from Part I, line 1, column (b)	3	
4 California adjusted gross income. See instructions	4	
5 Divide line 3 by line 4 (100% maximum)	5	%
6 Multiply line 2 by the percentage on line 5	6	
7 Income tax paid to (name of other state) _____ for the same year the income is taxed by California. See instructions	7	
8 Double-taxed income taxable by other state. Enter the amount from Part I, line 1, column (c)	8	
9 Adjusted gross income taxable by other state. See instructions	9	
10 Divide line 8 by line 9 (100% maximum)	10	%
11 Multiply line 7 by the percentage on line 10	11	
12 Other state tax credit. Enter the smaller of line 6 or line 11. See instructions	12	

General Information

You must attach this schedule and a copy of your return(s) filed with the other state(s) to your California return. Partners of partnerships, members of limited liability companies (LLCs) classified as partnerships for tax purposes, and shareholders of S corporations, see General Information G.

Note: If you e-file, you **do not** need to submit returns filed with other states with your California return. Retain a copy of other state tax returns, along with this form for your records.

A Purpose

If you are an individual filing a California personal income tax return or an estate or trust filing a California fiduciary income tax return, use this form to claim a credit against California tax for net income taxes imposed by and paid to another state or U.S. possession.

Residents of California may claim a credit only if the income taxed by the other state has a source within the other state under California law. **No credit is allowed** if the other state allows California residents a credit for net income taxes paid to California.

Nonresidents of California may claim a credit only for net income taxes imposed by and paid to their states of residence and only if such states do not allow their residents a credit for net income taxes paid to California.

Important: See General Information C and D for a complete list of states for which the other state tax credit is allowed. See General Information H for a description of the source of various types of income.

Beneficiaries of estates or trusts, partners of partnerships, members of LLCs classified as

partnerships, and shareholders of S corporations that paid a net income tax to another state on income that must be reported to California may also claim the other state tax credit. See General Information F and G for details.

B Application of the Credit

Credit is allowed for net income taxes paid to another state (not including any tax comparable to California's alternative minimum tax) on income that is also subject to California tax. The credit is applied against California net tax, less other credits. The credit cannot be applied against California alternative minimum tax.

When a joint return is filed in California, the entire amount of tax paid to the other state may be used in figuring the credit, regardless of which spouse paid the other state tax or whether a joint or separate return is filed in the other state.

When a joint return is filed in the other state and separate California returns are filed, the credit is allowed in proportion to the income reported on each California return.

If, after paying tax to the other state, you get a refund or credit due to an amended return, computation error, audit, etc., you must report the refund or credit immediately to the Franchise Tax Board (FTB). Prepare a revised Schedule S and attach it to:

- Form 540X, Amended Individual Income Tax Return, if you filed Form 540 or Long Form 540NR; or
- Form 541, California Fiduciary Income Tax Return, if you filed Form 541 (write "Amended Return" in the top left margin).

C California Residents

California resident individuals or estates and trusts that derived income from sources within any of the following states or U.S. possessions and paid a net income tax to that state or U.S. possession on income that is also taxed by California may claim the other state tax credit:

Alabama, American Samoa, Arkansas, Colorado, Connecticut, Delaware, Georgia, Hawaii, Idaho, Illinois, Iowa, Kansas, Kentucky, Louisiana, Maine, Maryland, Massachusetts, Michigan, Minnesota, Mississippi, Missouri, Montana, Nebraska, New Hampshire (business profits tax), New Jersey, New Mexico, New York, North Carolina, North Dakota, Ohio, Oklahoma, Pennsylvania, Puerto Rico, Rhode Island, South Carolina, Utah, Vermont, Virginia (dual residents*), Virgin Islands, West Virginia, Wisconsin, and the District of Columbia (unincorporated business tax and income tax, the latter for dual residents only).

California residents who are included in a nonresident composite partnership or S corporation return filed with the states listed above as well as Arizona, Indiana, Oregon, or Virginia may also claim a credit for their share of income taxes paid to these states, unless any of these states allow a credit for taxes paid to California on the composite return.

*A dual resident is any taxpayer who is defined as a California resident under California law and a Virginia resident under Virginia law. If you are a dual resident, you are allowed to claim the other state tax credit for taxes paid to Virginia on Virginia source income. Dual residents who are elected or appointed officials and staff as defined in California Revenue and Taxation Code

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ► OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
						5 Medicare wages and tips \$		6 Medicare tax withheld \$			
				7 Social security tips \$		8 Allocated tips \$					
d Employee's social security number						9 Advance EIC payment \$		10 Dependent care benefits \$			
				e Employee's first name and initial Last name		11 Nonqualified plans \$		12a See instructions for box 12 \$			
13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b \$									
		14 Other \$				12c \$					
12d \$											
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
		\$		\$		\$		\$			

Form W-2 Wage and Tax Statement (99)

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(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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Test Case # 12

Transmit the following forms: **540, W-2, and 3803**

Federal Return:

Entity Information:

Harrison Smith
Karen Smith SP SSN: 401-00-5012
9621 Daffodil Dr
Widgetsville BC CANADA 875DS2

Filing Status:

Married Filing Joint

Dependent (s):

Connie Smith
SSN: 601-00-5012
Age: 16 years
Daughter

Rita Smith
SSN: 602-00-5012
Age: 15 years
Daughter

Harry Smith
SSN: 603-00-5012
Age: 14 years
Son

Stan Smith
SSN: 604-00-5012
Age: 13 years
Son

Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville BC CANADA 875DS2
PTIN / SSN: P12345678

State Differences:

CSN: (Online and non-ERO Internet returns only)

- **Taxpayer** 5012
- **Spouse** 4012

Parent's Election to Report Child's Interest and Dividends, Form 3803

Excess State Disability Insurance Claimed

Estimate Tax Payments Requested:	<u>Date</u>	<u>Amount</u>
	4/15/03	100
	6/15/03	300
	12/15/03	100

Bank Info: ABA#121000248; **Account Type:** Checking; **Account #:**1234567890

2002

Parents' Election to Report Child's Interest and Dividends

3803

Attach to Parents' Form 540 or Long Form 540NR

Name(s) as shown on return

Your social security number

Child's name (first, initial, and last)

Child's social security number

Caution: If more than one form FTB 3803 is attached, check here

☐
Part I — Figure amount of child's interest and dividend income to report on your return

- 1 **a** Enter your child's **taxable** interest income **1a** _____
- b** Enter your child's **tax-exempt** interest income. **Do not** include this amount
on line 1a **1b** _____
- 2 Enter your child's ordinary dividends. If none, enter -0-. If your child received any dividends as a nominee,
see the instructions **2** _____
- 3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee,
see the instructions **3** _____
- 4 Add line 1a, line 2, and line 3. If the total is \$1,500 or less, skip line 5 and line 6 and go to line 7.
If the total is \$7,500 or more, **do not** file this form. Your child **must** file his or her own return to report the income **4** _____
- 5 Base amount **5** 1,500.00
- 6 Subtract line 5 from line 4. If you file more than one form FTB 3803, see the instructions. If the amount on line 6 is
different from the amount on your federal Form 8814, line 6, be sure to make an adjustment for the difference on
Schedule CA (540 or 540NR), line 21f, column B or column C, whichever applies. If you did not file federal
Form 8814, enter the amount from form FTB 3803, line 6 on Schedule CA (540 or 540NR), line 21f, column C.
Also write "FTB 3803" on Schedule CA (540 or 540NR), line 21f as appropriate **6** _____

Go to line 7 below
Part II — Figure your tax on the first \$1,500 of child's interest and dividend income

- 7 Amount not taxed **7** 750.00
- 8 Subtract line 7 from line 4. If zero or less, enter -0- **8** _____
- 9 **Tax.** Is the amount on line 8 less than \$750?
- No.** Enter \$7.50 (\$8 if you round) here and see the **Note** below. }
- Yes.** Multiply line 8 by 1% (.01). Enter the result here and see the **Note** below. } **9** _____

Note: Add the amount of tax from each form FTB 3803, line 9 to any tax you enter on Form 540, line 20 or Long Form 540NR, line 20. Also fill in the circle labeled "FTB 3803" on Form 540, line 20 or Long Form 540NR, line 20.

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
						5 Medicare wages and tips \$		6 Medicare tax withheld \$			
c Employer's name, address, and ZIP code				7 Social security tips \$		8 Allocated tips \$					
				9 Advance EIC payment \$		10 Dependent care benefits \$					
						11 Nonqualified plans \$		12a See instructions for box 12 \$			
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>		12b \$					
				14 Other		12c \$					
						12d \$					
f Employee's address and ZIP code											
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
		\$		\$		\$		\$			

Form W-2 Wage and Tax Statement (99)

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2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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Parents' Election To Report Child's Interest and Dividends

▶ See instructions below and on back.
 ▶ Attach to parents' Form 1040 or Form 1040NR.

OMB No. 1545-1128

2002

Attachment
 Sequence No. **40**

Name(s) shown on your return

Your social security number

Caution: The Federal income tax on your child's income, including capital gain distributions, may be less if you file a separate tax return for the child instead of making this election. This is because you cannot take certain tax benefits that your child could take on his or her own return. For details, see **Tax Benefits You May Not Take** on the back.

A Child's name (first, initial, and last) **B** Child's social security number

c If more than one Form 8814 is attached, check here ▶ ☐

Part I Child's Interest and Dividends To Report on Your Return

1a Enter your child's taxable interest. If this amount is different from the amounts shown on the child's Forms 1099-INT and 1099-OID, see the instructions	1a		
b Enter your child's tax-exempt interest. Do not include this amount on line 1a	1b		
2 Enter your child's ordinary dividends, including any Alaska Permanent Fund dividends. If your child received any ordinary dividends as a nominee, see the instructions	2		
3 Enter your child's capital gain distributions. If your child received any capital gain distributions as a nominee, see the instructions	3		
4 Add lines 1a, 2, and 3. If the total is \$1,500 or less, skip lines 5 and 6 and go to line 7. If the total is \$7,500 or more, do not file this form. Your child must file his or her own return to report the income	4		
5 Base amount	5	1,500	00
6 Subtract line 5 from line 4. If you checked the box on line C above or if you entered an amount on line 3, see the instructions. Also, include this amount in the total on Form 1040, line 21, or Form 1040NR, line 21. In the space next to line 21, enter "Form 8814" and show the amount. Go to line 7 below. ▶	6		

Part II Tax on the First \$1,500 of Child's Interest and Dividends

7 Amount not taxed	7	750	00
8 Subtract line 7 from line 4. If the result is zero or less, enter -0-	8		
9 Tax. Is the amount on line 8 less than \$750? <input type="checkbox"/> No. Enter \$75 here and see the Note below. <input type="checkbox"/> Yes. Multiply line 8 by 10% (.10). Enter the result here and see the Note below.	9		

Note: If you checked the box on line C above, see the instructions. Otherwise, include the amount from line 9 in the tax you enter on Form 1040, line 42, or Form 1040NR, line 40. Be sure to check box **a** on Form 1040, line 42, or Form 1040NR, line 40.

General Instructions

Purpose of Form. Use this form if you elect to report your child's income on your return. If you do, your child will not have to file a return. You can make this election if your child meets **all** of the following conditions.

- Was under age 14 on January 1, 2003.
- Is required to file a 2002 return.
- Had income only from interest and dividends, including capital gain distributions and Alaska Permanent Fund dividends.
- Had gross income for 2002 that was less than \$7,500.
- Had no estimated tax payments for 2002 (including any overpayment of tax from his or her 2001 return applied to 2002 estimated tax).

- Had no Federal income tax withheld from his or her income.

You must also qualify. See **Parents Who Qualify To Make the Election** below.

How To Make the Election. To make the election, complete and attach Form(s) 8814 to your tax return and file your return by the due date (including extensions). A separate Form 8814 must be filed for **each** child whose income you choose to report.

Parents Who Qualify To Make the Election. You qualify to make this election if you file Form 1040 or Form 1040NR and **any** of the following apply.

- You are filing a joint return for 2002 with the child's other parent.
- You and the child's other parent were married to each other but file separate

returns for 2002 **and** you had the **higher** taxable income.

- You were unmarried, treated as unmarried for Federal income tax purposes, or separated from the child's other parent by a divorce or separate maintenance decree. You must have had custody of your child for most of the year (you were the custodial parent). If you were the custodial parent and you remarried, you may make the election on a joint return with your new spouse. But if you and your new spouse do not file a joint return, you qualify to make the election only if you had **higher** taxable income than your new spouse.

(continued)

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
						5 Medicare wages and tips \$		6 Medicare tax withheld \$			
								7 Social security tips \$		8 Allocated tips \$	
c Employer's name, address, and ZIP code				9 Advance EIC payment \$		10 Dependent care benefits \$					
				11 Nonqualified plans \$		12a See instructions for box 12 \$					
						12b \$					
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12c \$			
				14 Other		12d \$					
e Employee's first name and initial Last name				f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
		\$		\$		\$		\$			

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration- Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

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Test Case # 13

Transmit the following forms: **540, W-2, Schedule Ca, and 3506**

Federal Return:

Entity Information: Glen Smith
7500 Carnation Lane
Widgetsville, Ca 95745

Filing Status: Single

Dependent (s):

Carrie Smith SSN: 601-00-5013 Age: 16 years Daughter	Samantha Smith SSN: 602-00-5013 Age: 15 years Daughter
Cindy Smith SSN: 603-00-5013 Age: 3 years (DOB: 05/01/99) Daughter	

Itemized Deduction

Child and Dependent Credit Claimed, Form 2441

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95741

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5013

Child and Dependent Care Expense Credit, Form 3506

Direct Deposit:

- **Name Of Institution:** Mega Widget Bank
- **Routing Number:** 121000248
- **Account Number:** 555-65445
- **Type Of Account:** Checking

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

2002

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see page A-2)	1			
	2 Enter amount from Form 1040, line 36 2				
	3 Multiply line 2 above by 7.5% (.075)	3			
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid (See page A-2.)	5 State and local income taxes	5			
	6 Real estate taxes (see page A-2)	6			
	7 Personal property taxes	7			
	8 Other taxes. List type and amount ►	8			
	9 Add lines 5 through 8			9	
Interest You Paid (See page A-3.)	10 Home mortgage interest and points reported to you on Form 1098	10			
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►	11			
	12 Points not reported to you on Form 1098. See page A-3 for special rules	12			
	13 Investment interest. Attach Form 4952 if required. (See page A-3.)	13			
Note. Personal interest is not deductible.	14 Add lines 10 through 13			14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15			
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16			
	17 Carryover from prior year	17			
	18 Add lines 15 through 17			18	
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)			19	
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ►	20			
	21 Tax preparation fees	21			
	22 Other expenses—investment, safe deposit box, etc. List type and amount ►	22			
	23 Add lines 20 through 22	23			
	24 Enter amount from Form 1040, line 36 24	24			
	25 Multiply line 24 above by 2% (.02)	25			
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ►			27	
Total Itemized Deductions	28 Is Form 1040, line 36, over \$137,300 (over \$68,650 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.			28	

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2002

Child and Dependent Care Expenses

OMB No. 1545-0068

2002
 Attachment
 Sequence No. **21**

► Attach to Form 1040.

► See separate instructions.

Name(s) shown on Form 1040

Your social security number

Before you begin: You need to understand the following terms. See **Definitions** on page 1 of the instructions.

• **Dependent Care Benefits** • **Qualifying Person(s)** • **Qualified Expenses** • **Earned Income**

Part I **Persons or Organizations Who Provided the Care—** You must complete this part.
 (If you need more space, use the bottom of page 2.)

1	(a) Care provider's name	(b) Address (number, street, apt. no., city, state, and ZIP code)	(c) Identifying number (SSN or EIN)	(d) Amount paid (see instructions)

Did you receive
dependent care benefits?

No

Complete only Part II below.

Yes

Complete Part III on the back next.

Caution. If the care was provided in your home, you may owe employment taxes. See the instructions for Form 1040, line 60.

Part II **Credit for Child and Dependent Care Expenses**

2 Information about your **qualifying person(s)**. If you have more than two qualifying persons, see the instructions.

(a) Qualifying person's name		(b) Qualifying person's social security number	(c) Qualified expenses you incurred and paid in 2002 for the person listed in column (a)
First	Last		

3	Add the amounts in column (c) of line 2. Do not enter more than \$2,400 for one qualifying person or \$4,800 for two or more persons. If you completed Part III, enter the amount from line 26	3																						
4	Enter your earned income	4																						
5	If married filing a joint return, enter your spouse's earned income (if your spouse was a student or was disabled, see the instructions); all others , enter the amount from line 4	5																						
6	Enter the smallest of line 3, 4, or 5	6																						
7	Enter the amount from Form 1040, line 36 7																							
8	Enter on line 8 the decimal amount shown below that applies to the amount on line 7																							
If line 7 is: <table border="1"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$0—10,000</td> <td></td> <td>.30</td> </tr> <tr> <td>10,000—12,000</td> <td></td> <td>.29</td> </tr> <tr> <td>12,000—14,000</td> <td></td> <td>.28</td> </tr> <tr> <td>14,000—16,000</td> <td></td> <td>.27</td> </tr> <tr> <td>16,000—18,000</td> <td></td> <td>.26</td> </tr> <tr> <td>18,000—20,000</td> <td></td> <td>.25</td> </tr> </tbody> </table>		Over	But not over	Decimal amount is	\$0—10,000		.30	10,000—12,000		.29	12,000—14,000		.28	14,000—16,000		.27	16,000—18,000		.26	18,000—20,000		.25		
Over	But not over	Decimal amount is																						
\$0—10,000		.30																						
10,000—12,000		.29																						
12,000—14,000		.28																						
14,000—16,000		.27																						
16,000—18,000		.26																						
18,000—20,000		.25																						
If line 7 is: <table border="1"> <thead> <tr> <th>Over</th> <th>But not over</th> <th>Decimal amount is</th> </tr> </thead> <tbody> <tr> <td>\$20,000—22,000</td> <td></td> <td>.24</td> </tr> <tr> <td>22,000—24,000</td> <td></td> <td>.23</td> </tr> <tr> <td>24,000—26,000</td> <td></td> <td>.22</td> </tr> <tr> <td>26,000—28,000</td> <td></td> <td>.21</td> </tr> <tr> <td>28,000—No limit</td> <td></td> <td>.20</td> </tr> </tbody> </table>		Over	But not over	Decimal amount is	\$20,000—22,000		.24	22,000—24,000		.23	24,000—26,000		.22	26,000—28,000		.21	28,000—No limit		.20	8	× .			
Over	But not over	Decimal amount is																						
\$20,000—22,000		.24																						
22,000—24,000		.23																						
24,000—26,000		.22																						
26,000—28,000		.21																						
28,000—No limit		.20																						
9	Multiply line 6 by the decimal amount on line 8. If you paid 2001 expenses in 2002, see the instructions	9																						
10	Enter the amount from Form 1040, line 44, minus any amount on Form 1040, line 45	10																						
11	Credit for child and dependent care expenses. Enter the smaller of line 9 or line 10 here and on Form 1040, line 46	11																						

For Paperwork Reduction Act Notice, see page 3 of the instructions.

Cat. No. 11862M

Form **2441** (2002)

9292

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

Cat. No. 14410K

Department of the Treasury - Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
						5 Medicare wages and tips \$		6 Medicare tax withheld \$			
								7 Social security tips \$		8 Allocated tips \$	
c Employer's name, address, and ZIP code				9 Advance EIC payment \$		10 Dependent care benefits \$					
				11 Nonqualified plans \$		12a See instructions for box 12 \$					
						13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/> 14 Other		12b \$			
								12c \$			
d Employee's social security number				12d \$							
								12e \$			
										12f \$	
e Employee's first name and initial Last name				12g \$							
								12h \$			
f Employee's address and ZIP code				12i \$							
								12j \$			
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$				19 Local income tax \$	
\$		\$		\$		\$		\$			

Form **W-2** Wage and Tax Statement (99)

Copy A For Social Security Administration- Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

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Test Case # 14

Transmit the following forms: **540, W-2, 1099R, Schedule HOH / 4803e, and 3805P**

Federal Return:

Entity Information: Henry Smith
9547 Kennedy Rd
Widgetsville, Ca 95741-9547

Filing Status: Head of Household

Dependent (s):	Leslie Smith	Jason Smith
	SSN: 601-00-5014	SSN: 602-00-5014
	Age: 12 years	Age: 10 years
	Daughter	Son

Standard Deduction

Additional Taxes on Qualified Plans, Form 5329

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95741

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5014

Additional Taxes on Qualified Plans, Form 3805P

Head of Household Questionnaire, Schedule HOH / Form 4803e

HOH Information: Taxpayer is divorced, as of 06/15/01. Taxpayer claimed both children as his dependents. Taxpayer provided home for both children, which was their main place of residence for the entire year of 2002.

9898

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, and ZIP code		1 Gross distribution		OMB No. 1545-0119		Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		<div style="font-size: 2em; font-weight: bold;">2002</div> Form 1099-R		
		2a Taxable amount				
		\$		2b Taxable amount not determined <input type="checkbox"/>		Total distribution <input type="checkbox"/>
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Capital gain (included in box 2a)		4 Federal income tax withheld		For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$		\$		
RECIPIENT'S name		5 Employee contributions or insurance premiums		6 Net unrealized appreciation in employer's securities		
		\$		\$		
Street address (including apt. no.)		7 Distribution code	IRA/SEP/SIMPLE <input type="checkbox"/>	8 Other	%	
City, state, and ZIP code		9a Your percentage of total distribution %		9b Total employee contributions \$		
Account number (optional)		10 State tax withheld		11 State/Payer's state no.		12 State distribution
		\$				\$
		\$				\$
		13 Local tax withheld		14 Name of locality		15 Local distribution
		\$				\$
		\$				\$

Form **1099-R**

Cat. No. 14436Q

Department of the Treasury - Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008											
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$											
				3 Social security wages \$		4 Social security tax withheld \$											
						5 Medicare wages and tips \$		6 Medicare tax withheld \$									
								7 Social security tips \$		8 Allocated tips \$							
c Employer's name, address, and ZIP code				9 Advance EIC payment \$		10 Dependent care benefits \$											
				11 Nonqualified plans \$		12a See instructions for box 12 \$											
						12b \$											
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12c \$									
				14 Other		12d \$											
e Employee's first name and initial Last name				f Employee's address and ZIP code		15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
						\$		\$		\$		\$		\$			

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration- Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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**Additional Taxes on Qualified Plans
(Including IRAs) and Other Tax-Favored Accounts**

► Attach to Form 1040.
► See separate instructions.

OMB No. 1545-0203

2002Attachment
Sequence No. **29**

Name of individual subject to additional tax. If married filing jointly, see page 1 of the instructions.

Your social security number

**Fill in Your Address Only
If You Are Filing This
Form by Itself and Not
With Your Tax Return**

Home address (number and street), or P.O. box if mail is not delivered to your home

Apt. no.

City, town or post office, state, and ZIP code

If this is an amended
return, check here ☐

If you **only** owe the additional 10% tax on early distributions, you may be able to report this tax directly on Form 1040 without filing Form 5329. See the instructions for Form 1040, line 58.

Part I Additional Tax on Early Distributions

Complete this part if you took a taxable distribution, before you reached age 59½, from a qualified retirement plan (including an IRA) or modified endowment contract (unless you are reporting this tax directly on Form 1040—see above). You also may have to complete this part if you received a Form 1099-R that incorrectly indicates an early distribution or you received a Roth IRA distribution (see instructions).

1	Early distributions included in income. For Roth IRA distributions, see instructions	1		
2	Early distributions included on line 1 that are not subject to the additional tax (see instructions). Enter the appropriate exception number from the instructions: _____	2		
3	Amount subject to additional tax. Subtract line 2 from line 1	3		
4	Additional tax. Enter 10% (.10) of line 3. Include this amount on Form 1040, line 58	4		
Caution: If any part of the amount on line 3 was a distribution from a SIMPLE IRA, you may have to include 25% of that amount on line 4 instead of 10% (see instructions).				

Part II Additional Tax on Certain Distributions From Education Accounts

Complete this part if you included an amount in income, on Form 1040, line 21, from a Coverdell education savings account (ESA) or a qualified tuition program (QTP).

5	Distributions included in income from Coverdell ESAs and QTPs	5		
6	Distributions included on line 5 that are not subject to the additional tax (see instructions)	6		
7	Amount subject to additional tax. Subtract line 6 from line 5	7		
8	Additional tax. Enter 10% (.10) of line 7. Include this amount on Form 1040, line 58	8		

Part III Additional Tax on Excess Contributions to Traditional IRAs

Complete this part if you contributed more to your traditional IRAs for 2002 than is allowable or you had an amount on line 17 of your 2001 Form 5329.

9	Enter your excess contributions from line 16 of your 2001 Form 5329. If zero, go to line 15.	9		
10	If your traditional IRA contributions for 2002 are less than your maximum allowable contribution, see instructions. Otherwise, enter -0-	10		
11	2002 traditional IRA distributions included in income (see instructions)	11		
12	2002 distributions of prior year excess contributions (see instructions)	12		
13	Add lines 10, 11, and 12	13		
14	Prior year excess contributions. Subtract line 13 from line 9. If zero or less, enter -0-	14		
15	Excess contributions for 2002 (see instructions)	15		
16	Total excess contributions. Add lines 14 and 15	16		
17	Additional tax. Enter 6% (.06) of the smaller of line 16 or the value of your traditional IRAs on December 31, 2002 (including 2002 contributions made in 2003). Include this amount on Form 1040, line 58	17		

For Paperwork Reduction Act Notice, see page 4 of separate instructions.

Cat. No. 13329Q

Form **5329** (2002)

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
						5 Medicare wages and tips \$		6 Medicare tax withheld \$			
								7 Social security tips \$		8 Allocated tips \$	
c Employer's name, address, and ZIP code				9 Advance EIC payment \$		10 Dependent care benefits \$					
				11 Nonqualified plans \$		12a See instructions for box 12 \$					
						12b \$					
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12c \$			
				14 Other		12d \$					
e Employee's first name and initial Last name				f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
		\$		\$		\$		\$			

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration- Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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Test Case # 15

Transmit the following forms: ***540, W-2, Sch Ca, and 1040 Return***

Federal Return:

Entity Information: Kelsey Smith
547 Kennel Rd
Widgetsville, Ca 95742-0547

Filing Status: Qualifying Widow (er) with Dependent Child. Year SP died: 2001

Dependent (s): Diane Smith
SSN: 601-00-5015
Age: 13 years
Daughter

Standard Deduction

Capital Gain / Losses, Schedule D

Short Term Capital Gain and Loss Record

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95741

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5015

The amount of estimated tax payments made for tax year 2002: \$1,500.

NOTE: The specific day trading events for the Short Term Capital Gain Loss (STCGL) are located on the STCGL attachment of the Federal Schedule D. The 1099Div is for withholding information only, DO NOT double report income.

**SCHEDULE D
(Form 1040)**

Department of the Treasury
Internal Revenue Service (99)

Name(s) shown on Form 1040

Capital Gains and Losses

- **Attach to Form 1040.** ► **See Instructions for Schedule D (Form 1040).**
► **Use Schedule D-1 to list additional transactions for lines 1 and 8.**

OMB No. 1545-0074

2002

Attachment
Sequence No. **12**

Your social security number

Part I Short-Term Capital Gains and Losses—Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	
1						
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2				
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3				
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824					4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your 2001 Capital Loss Carryover Worksheet					6 ()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f).					7	

Part II Long-Term Capital Gains and Losses—Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-5 of the instructions)	(e) Cost or other basis (see page D-5 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)	(g) 28% rate gain or (loss) * (see instr. below)
8						
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9				
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10				
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824					11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1					12	
13 Capital gain distributions. See page D-1 of the instructions					13	
14 Long-term capital loss carryover. Enter in both columns (f) and (g) the amount, if any, from line 13 of your 2001 Capital Loss Carryover Worksheet					14 () ()	
15 Combine lines 8 through 14 in column (g)					15	
16 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f) Next: Go to Part III on the back.					16	

* **28% rate gain or loss** includes all "collectibles gains and losses" (as defined on page D-6 of the instructions) and up to 50% of the eligible gain on qualified small business stock (see page D-4 of the instructions).

SHORT TERM CAPITAL GAINS AND LOSS RECORDS

<u>Description Of Property</u>	<u>Date Acquired</u>	<u>Date Sold</u>	<u>Sales Price</u>	<u>Cost or other Basis</u>	<u>Gain (Loss)</u>
100 shares of XYZ STOCK	05/03/02	05/03/02	5,400	5,000	400
100 shares of XYZ STOCK	05/13/02	05/15/02	10,000	11,000	(1,000)
100 shares of XYZ STOCK	05/27/02	05/27/02	15,000	99,000	5,100
100 shares of XYZ STOCK	07/10/02	07/10/02	20,000	19,500	500
100 shares of XYZ STOCK	08/14/02	08/15/02	6,000	5,000	1,000
100 shares of XYZ STOCK	10/21/02	10/21/02	5,000	6,000	(1,000)

9292

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$		Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.	
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

Cat. No. 14410K

Department of the Treasury - Internal Revenue Service

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☐ VOID ☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Ordinary dividends \$	OMB No. 1545-0110 2002 Form 1099-DIV
		2a Total capital gain distr. \$	
		2b 28% rate gain \$	
PAYER'S Federal identification number	RECIPIENT'S identification number	2c Qualified 5-year gain \$	2d Unrecap. sec. 1250 gain \$
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		2e Section 1202 gain \$	3 Nontaxable distributions \$
		4 Federal income tax withheld \$	5 Investment expenses \$
		6 Foreign tax paid \$	7 Foreign country or U.S. possession
Account number (optional)	2nd TIN not. <input type="checkbox"/>	8 Cash liquidation distr. \$	9 Noncash liquidation distr. \$

Dividends and Distributions

**Copy C
For
Payer**

For Privacy Act and Paperwork Reduction Act Notice, see the **2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.**

Form **1099-DIV**

Department of the Treasury - Internal Revenue Service

a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
						5 Medicare wages and tips \$		6 Medicare tax withheld \$			
								7 Social security tips \$		8 Allocated tips \$	
c Employer's name, address, and ZIP code				9 Advance EIC payment \$		10 Dependent care benefits \$					
				11 Nonqualified plans \$		12a See instructions for box 12 \$					
						12b \$					
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12c \$			
				14 Other		12d \$					
e Employee's first name and initial Last name				f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration- Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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Test Case # 16

Transmit the following forms: **540NRS and W-2**

Federal Return:

Entity Information: Larry Smith
9945 Vanilla Way
Widgetsville, Ca 95746-9945

Filing Status: Single

Dependent (s): None

Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Ca 95712
PTIN / SSN: P12345678
EIN: 95-1234567

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5016

Taxpayer is active duty military and stationed in California.

Taxpayer deployed from permanent base in California, on temporary assignment, to combat duty from 07/01/02 – 09/30/02

Taxpayer is a resident of and domiciled in Ohio

Electronic Funds Withdrawal

- **Name Of Institution:** Widget Bank of Ohio
- **Routing Number:** 121000248
- **Account Number:** 956 SDFZ
- **Type Of Account:** Savings
- **Debit Amount:** \$ 40
- **Date of Debit:** 04/15/2003

9292

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

Cat. No. 14410K

Department of the Treasury - Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008							
b Employer identification number				1 Wages, tips, other compensation		2 Federal income tax withheld		3 Social security wages 4 Social security tax withheld 5 Medicare wages and tips 6 Medicare tax withheld 7 Social security tips 8 Allocated tips					
				\$		\$							
				\$		\$							
				\$		\$							
c Employer's name, address, and ZIP code				9 Advance EIC payment		10 Dependent care benefits		11 Nonqualified plans 12a See instructions for box 12 12b 12c 12d					
				\$		\$							
				\$		\$							
				\$		\$							
d Employee's social security number				13 Statutory employee		Retirement plan		Third-party sick pay					
				<input type="checkbox"/>		<input type="checkbox"/>		<input type="checkbox"/>					
				\$		\$							
				\$		\$							
e Employee's first name and initial				Last name		14 Other		\$					
										\$			
										\$			
										\$			
f Employee's address and ZIP code													
15 State		Employer's state ID number		16 State wages, tips, etc.		17 State income tax		18 Local wages, tips, etc.		19 Local income tax		20 Locality name	
\$		\$		\$		\$		\$		\$		\$	
\$		\$		\$		\$		\$		\$		\$	

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration- Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
						5 Medicare wages and tips \$		6 Medicare tax withheld \$			
								7 Social security tips \$		8 Allocated tips \$	
c Employer's name, address, and ZIP code				9 Advance EIC payment \$		10 Dependent care benefits \$					
				11 Nonqualified plans \$		12a See instructions for box 12 \$					
						12b \$					
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12c \$			
				14 Other		12d \$					
e Employee's first name and initial Last name				f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
		\$		\$		\$		\$			

Form W-2 Wage and Tax Statement (99)

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2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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Test Case # 17

Transmit the following forms: *540NRS and W-2*

Federal Return:

Entity Information: Jerry and Lauren Smith SP SSN: 401-00-5017
9645 Compton Road
Widgetstown, Oh 45210-5467

Filing Status: Married Filing Joint

Dependent (s): Morgan Smith Michael Smith
SSN: 601-00-5017 SSN: 602-00-5017
Age: 12 years Age: 5 years
Daughter Son

Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
Fred Smith
321 Main St
Widgetstown, Oh 45216
EIN: 95-1234567

State Differences:

CSN: (Online and non-ERO Internet returns only)

- **Taxpayer** 5017
- **Spouse** 4017

Taxpayer and Spouse lived in California from January 1, 2002 – April 30, 2002.

Taxpayer and Spouse permanently left California and relocated to Ohio on May 1, 2002.

Direct Deposit

- **Name Of Institution:** Fifth National Bank of Ohio
- **Routing Number:** 121000248
- **Account Number:** ABCD-1234
- **Type Of Account:** Checking

Form **W-2** Wage and Tax Statement (99) **2002** Department of the Treasury—Internal Revenue Service
Copy A For Social Security Administration— Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable. (Rev. February 2002) **For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.**
 Cat. No. 10134D

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Form

W-2

Wage and Tax Statement

(99)

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

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Test Case # 18

Transmit the following forms: *540NR, Schedule CA NR, W-2, and 1040 return.*

Federal Return:

Entity Information: Patrick Smith
75 Wayne Road
Widgetston, NC 27804-0075

Filing Status: Single

Dependent (s): None

Itemized Deductions

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetston, NC 27805-0123

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5018

Taxpayer permanently left California and relocated to North Carolina on July 1, 2002.

California State Refund Adjustment

Direct Deposit

- **Name Of Institution:** First National Bank of North Carolina
- **Routing Number:** 121000248
- **Account Number:** 4545-5
- **Type Of Account:** Checking

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

2002

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses

Caution. Do not include expenses reimbursed or paid by others.

- 1** Medical and dental expenses (see page A-2)
- 2** Enter amount from Form 1040, line 36 **2**
- 3** Multiply line 2 above by 7.5% (.075)
- 4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-

Taxes You Paid

(See page A-2.)

- 5** State and local income taxes
- 6** Real estate taxes (see page A-2)
- 7** Personal property taxes
- 8** Other taxes. List type and amount ►
- 9** Add lines 5 through 8

Interest You Paid

(See page A-3.)

- 10** Home mortgage interest and points reported to you on Form 1098
- 11** Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►

Note.

Personal interest is not deductible.

- 12** Points not reported to you on Form 1098. See page A-3 for special rules
- 13** Investment interest. Attach Form 4952 if required. (See page A-3.)
- 14** Add lines 10 through 13

Gifts to Charity

If you made a gift and got a benefit for it, see page A-4.

- 15** Gifts by cash or check. If you made any gift of \$250 or more, see page A-4
- 16** Other than by cash or check. If any gift of \$250 or more, see page A-4. You **must** attach Form 8283 if over \$500
- 17** Carryover from prior year
- 18** Add lines 15 through 17

Casualty and Theft Losses

- 19** Casualty or theft loss(es). Attach Form 4684. (See page A-5.)

Job Expenses and Most Other Miscellaneous Deductions

(See page A-5 for expenses to deduct here.)

- 20** Unreimbursed employee expenses—job travel, union dues, job education, etc. You **must** attach Form 2106 or 2106-EZ if required. (See page A-5.) ►
- 21** Tax preparation fees
- 22** Other expenses—investment, safe deposit box, etc. List type and amount ►
- 23** Add lines 20 through 22
- 24** Enter amount from Form 1040, line 36 **24**
- 25** Multiply line 24 above by 2% (.02)
- 26** Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-

Other Miscellaneous Deductions

- 27** Other—from list on page A-6. List type and amount ►

Total Itemized Deductions

- 28** Is Form 1040, line 36, over \$137,300 (over \$68,650 if married filing separately)?
- ☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38. } ►
- ☐ **Yes.** Your deduction may be limited. See page A-6 for the amount to enter. }

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Unemployment compensation	OMB No. 1545-0120 2002 Form 1099-G
		\$	
		2 State or local income tax refunds, credits, or offsets	
		\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Box 2 amount is for tax year	4 Federal income tax withheld
		\$	\$
RECIPIENT'S name		5	6 Taxable grants
			\$
Street address (including apt. no.)		7 Agriculture payments	8 Check if box 2 is trade or business income <input type="checkbox"/>
		\$	
City, state, and ZIP code			
Account number (optional)			

**Certain
Government
Payments**

Copy A
For
Internal Revenue
Service Center
File with Form 1096.
For Privacy Act
and Paperwork
Reduction Act
Notice, see the
2002 General
Instructions for
Forms 1099, 1098,
5498, and W-2G.

Form **1099-G**

Cat. No. 14438M

Department of the Treasury - Internal Revenue Service

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Form **W-2** Wage and Tax Statement (99) **2002** Department of the Treasury—Internal Revenue Service
Copy A For Social Security Administration— Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable. (Rev. February 2002) **For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.**
Cat. No. 10134D

88 FTB Pub. 1436 2002 Test Package for e-file of California Individual Income Tax Returns

Test Case # 19

Transmit the following forms: **540NR, Schedule CA NR, W-2, 592-B, and 1040 Return**

Federal Return:

Entity Information: Chris and Hillary Smith SP SSN: 401-00-5019
9647 Hilltop Dr
Widgetsville, Oh 45275-9647

Filing Status: Married Filing Joint

Dependent (s):

Justine Smith SSN: 601-00-5019 Age: 13 years Daughter	Clark Smith SSN: 602-00-5019 Age: 7 years Son
April Smith SSN: 603-00-5019 Age: 3 years Daughter	

Itemized Deductions

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, Oh 45215
EIN: 45-1234567

State Differences:

CSN: (Online and non-ERO Internet returns only)

- **Taxpayer** 5019
- **Spouse** 4019

Taxpayer and spouse are Non-Residents of California

Taxpayer won cash prize on a game show while vacationing in California

Taxpayer and spouse are residents of and domiciled in the state of Ohio

NOTE: Taxpayer's cash prize income reported on 1099misc and California withholding were reported on FTB Form 592-B. The 592-B is for withholding information only, DO NOT double report the game show winnings on the return.

SCHEDULES A&B
(Form 1040)

Department of the Treasury
Internal Revenue Service (99)

Schedule A—Itemized Deductions

(Schedule B is on back)

► **Attach to Form 1040. ► See Instructions for Schedules A and B (Form 1040).**

OMB No. 1545-0074

2002

Attachment
Sequence No. **07**

Name(s) shown on Form 1040

Your social security number

Medical and Dental Expenses	Caution. Do not include expenses reimbursed or paid by others.				
	1 Medical and dental expenses (see page A-2)	1			
	2 Enter amount from Form 1040, line 36 2				
	3 Multiply line 2 above by 7.5% (.075)	3			
	4 Subtract line 3 from line 1. If line 3 is more than line 1, enter -0-			4	
Taxes You Paid (See page A-2.)	5 State and local income taxes	5			
	6 Real estate taxes (see page A-2)	6			
	7 Personal property taxes	7			
	8 Other taxes. List type and amount ►	8			
	9 Add lines 5 through 8			9	
Interest You Paid (See page A-3.)	10 Home mortgage interest and points reported to you on Form 1098	10			
	11 Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-3 and show that person's name, identifying no., and address ►	11			
	12 Points not reported to you on Form 1098. See page A-3 for special rules	12			
	13 Investment interest. Attach Form 4952 if required. (See page A-3.)	13			
Note. Personal interest is not deductible.	14 Add lines 10 through 13			14	
Gifts to Charity If you made a gift and got a benefit for it, see page A-4.	15 Gifts by cash or check. If you made any gift of \$250 or more, see page A-4	15			
	16 Other than by cash or check. If any gift of \$250 or more, see page A-4. You must attach Form 8283 if over \$500	16			
	17 Carryover from prior year	17			
	18 Add lines 15 through 17			18	
Casualty and Theft Losses	19 Casualty or theft loss(es). Attach Form 4684. (See page A-5.)			19	
Job Expenses and Most Other Miscellaneous Deductions (See page A-5 for expenses to deduct here.)	20 Unreimbursed employee expenses—job travel, union dues, job education, etc. You must attach Form 2106 or 2106-EZ if required. (See page A-5.) ►	20			
	21 Tax preparation fees	21			
	22 Other expenses—investment, safe deposit box, etc. List type and amount ►	22			
	23 Add lines 20 through 22	23			
	24 Enter amount from Form 1040, line 36 24	24			
	25 Multiply line 24 above by 2% (.02)	25			
	26 Subtract line 25 from line 23. If line 25 is more than line 23, enter -0-			26	
Other Miscellaneous Deductions	27 Other—from list on page A-6. List type and amount ►			27	
Total Itemized Deductions	28 Is Form 1040, line 36, over \$137,300 (over \$68,650 if married filing separately)? <input type="checkbox"/> No. Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 38. <input type="checkbox"/> Yes. Your deduction may be limited. See page A-6 for the amount to enter.			28	

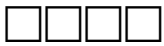
For Paperwork Reduction Act Notice, see Form 1040 instructions.

Cat. No. 11330X

Schedule A (Form 1040) 2002

YEAR

CALIFORNIA FORM



Nonresident Withholding Tax Statement

592-B

Attach to Form 592 for each recipient. See the separate instructions for Forms 592, 592-A, and 592-B.

Copy A FOR FRANCHISE TAX BOARD

Part I Recipient

Recipient's name	PMB no.	<input type="checkbox"/> SSN
Address (number and street)	<input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no.	
City	Province or state	Postal code, and country

Part II Withholding agent (Payer/Partnership/Limited Liability Company)

Withholding agent's (payer's/partnership's/limited liability company's) name	PMB no.	<input type="checkbox"/> SSN
Address (number and street)	<input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no.	
City	State	ZIP Code
		Daytime telephone number ()

Part III Preparer (if other than withholding agent)

Preparer's name	PMB no.	<input type="checkbox"/> SSN/PTIN
Address (number and street)	<input type="checkbox"/> FEIN <input type="checkbox"/> California corp. no.	
City	State	ZIP Code
		Daytime telephone number ()

Part IV Type of income subject to withholding. Check the applicable box(es).

<input type="checkbox"/> Payment to Independent Contractor	<input type="checkbox"/> Rents or Royalties	<input type="checkbox"/> Estate Distributions	<input type="checkbox"/> Trust Distributions	<input type="checkbox"/> Allocations to Foreign (non-U.S.) Nonresident Partner/Member	<input type="checkbox"/> Distributions to Domestic (nonforeign) Nonresident Partner/Member	<input type="checkbox"/> Other (describe)
--	---	---	--	---	--	---

Part V Tax Withheld

1 Total amount subject to withholding	1	
2 Total California tax withheld	2	

IMPORTANT INFORMATION – PLEASE READ

RECIPIENT:

If you are an individual or corporation, enter the amount from Part V, line 2 on the nonresident withholding line of your California tax return. Attach the top portion of Form 592-B, Copy B, to the front of your tax return.

If you are a partnership, LLC, S-corporation, Estate or Trust, and the amount on line 2 exceeds your tax liability, you must file Form 592, Nonresident Withholding Annual Return, and allocate the excess credit to the partners, members, or beneficiaries.

Keep Copy C for your records.

The withholding of tax does not relieve you of the requirement to file a California tax return within three months and fifteen days (for individuals and fiduciaries) or two months and fifteen days (for corporations) after the close of your taxable year. If you cannot file the tax return by the due date, an automatic extension to file is granted (six months for individuals, fiduciaries, partnerships, LLCs, and seven months for corporations). However, you must pay your tax liability by the original due date.

To determine if you must file a tax return, refer to the instructions for your tax return: Form 540, California Resident Income Tax Return; Long Form 540NR, California Nonresident or Part-Year Resident Income Tax Return; Form 565, Partnership Return of Income; Form 568, Limited Liability Company Return of Income; Form 100, California

Corporation Franchise or Income Tax Return; Form 100W, California Corporation Franchise or Income Tax Return Water's-Edge Filers; Form 100S, California S Corporation Franchise or Income Tax Return; or Form 541, California Fiduciary Income Tax Return.

Even if you do not have a California filing requirement, you should file if California tax has been withheld. For more information, call (800) 852-5711 from within the United States, or (916) 845-6500 (not toll-free) from outside the United States.

You may be assessed a penalty if:

- You fail to file a tax return.
- You file your tax return late.
- The amount of withholding does not satisfy your tax liability.

WITHHOLDING AGENT:

You must file Copy A of this form together with Form 592, Nonresident Withholding Annual Return, with the Franchise Tax Board. See the instructions for Forms 592, 592-A, and 592-B for when and where to file returns of tax withheld at source.

Direct correspondence to:

NONRESIDENT WITHHOLDING SECTION
FRANCHISE TAX BOARD
PO BOX 651
SACRAMENTO CA 95812-0651

or telephone: (888) 792-4900, (916) 845-4900 (not toll-free).

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		1 Rents	OMB No. 1545-0115	Miscellaneous Income 2003 Form 1099-MISC
		\$		
		2 Royalties		
		\$		
		3 Other income	4 Federal income tax withheld	Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2003 General Instructions for Forms 1099, 1098, 5498, and W-2G.
		\$	\$	
PAYER'S Federal identification number	RECIPIENT'S identification number	5 Fishing boat proceeds	6 Medical and health care payments	
		\$	\$	
RECIPIENT'S name		7 Nonemployee compensation	8 Substitute payments in lieu of dividends or interest	
		\$	\$	
Street address (including apt. no.)		9 Payer made direct sales of \$5,000 or more of consumer products to a buyer (recipient) for resale <input type="checkbox"/>	10 Crop insurance proceeds	
		\$	\$	
City, state, and ZIP code		11	12	
Account number (optional)	2nd TIN not. <input type="checkbox"/>	13 Excess golden parachute payments	14 Gross proceeds paid to an attorney	
		\$	\$	
15		16 State tax withheld	17 State/Payer's state no.	18 State income
		\$		\$
		\$		\$

Form **1099-MISC**

Cat. No. 14425J

Department of the Treasury - Internal Revenue Service

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9292

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PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

Cat. No. 14410K

Department of the Treasury - Internal Revenue Service

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a Control number		22222		Void <input type="checkbox"/>		For Official Use Only ▶ OMB No. 1545-0008					
b Employer identification number				1 Wages, tips, other compensation \$		2 Federal income tax withheld \$					
				3 Social security wages \$		4 Social security tax withheld \$					
						5 Medicare wages and tips \$		6 Medicare tax withheld \$			
								7 Social security tips \$		8 Allocated tips \$	
c Employer's name, address, and ZIP code				9 Advance EIC payment \$		10 Dependent care benefits \$					
				11 Nonqualified plans \$		12a See instructions for box 12 \$					
						12b \$					
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12c \$			
				14 Other		12d \$					
e Employee's first name and initial Last name				f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	
		\$		\$		\$		\$			

Form W-2 Wage and Tax Statement (99)

Copy A For Social Security Administration- Send this entire page with Form W-3 to the Social Security Administration; photocopies are **not** acceptable.

2002

(Rev. February 2002)

Cat. No. 10134D

Department of the Treasury—Internal Revenue Service

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Test Case # 20

Transmit the following forms: **540NR, Schedule CA NR, W-2, and 1040 return.**

Federal Return:

Entity Information: Leslie Smith
96 Riley Road
Widgetsville, OH 45215-0096

Filing Status: Head of Household

Dependent (s): Daniel Smith
SSN: 601-00-5020
Age: 10 years
Son

Standard Deduction

Return Preparation:

- **Online & Internet:** Taxpayer
- **Paid Preparer:** Smith Tax Service
John Smith
123 Main St
Widgetsville, OH 45215-0123
EIN: 45-2214521

State Differences:

CSN: (Online and non-ERO Internet returns only)
• **Taxpayer** 5020

Taxpayer is a Non-Resident of California and works in California on a temporary work assignment

Taxpayer is a resident of and domiciled in the state of Ohio

California Non-Tax Interest Adjustment

9292

☐ VOID☐ CORRECTED

PAYER'S name, street address, city, state, ZIP code, and telephone no.		Payer's RTN (optional)	OMB No. 1545-0112	2002	Interest Income
			Form 1099-INT		
PAYER'S Federal identification number	RECIPIENT'S identification number	1 Interest income not included in box 3 \$			Copy A For Internal Revenue Service Center File with Form 1096. For Privacy Act and Paperwork Reduction Act Notice, see the 2002 General Instructions for Forms 1099, 1098, 5498, and W-2G.
RECIPIENT'S name		2 Early withdrawal penalty \$	3 Interest on U.S. Savings Bonds and Treas. obligations \$		
Street address (including apt. no.)		4 Federal income tax withheld \$	5 Investment expenses \$		
City, state, and ZIP code		6 Foreign tax paid	7 Foreign country or U.S. possession		
Account number (optional)	2nd TIN not. <input type="checkbox"/>	\$			

Form **1099-INT**

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				11 Nonqualified plans \$		12a See instructions for box 12 \$					
						12b \$					
d Employee's social security number				13 Statutory employee <input type="checkbox"/> Retirement plan <input type="checkbox"/> Third-party sick pay <input type="checkbox"/>				12c \$			
				14 Other		12d \$					
e Employee's first name and initial Last name				f Employee's address and ZIP code							
15 State Employer's state ID number		16 State wages, tips, etc. \$		17 State income tax \$		18 Local wages, tips, etc. \$		19 Local income tax \$		20 Locality name	

Form W-2 Wage and Tax Statement (99)

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